the court was improper, inasmuch as it suggested an agreement as a means to save expense, thus "depriving them of that freedom which the law contemplates they should exercise in reaching a verdict." The verdict was set aside. *Missouri, K. & T. Ry. Co.* v. *Barber* (Commission of Appeals of Texas, 1919), 209 S. W. 394.

This is a very extreme case. In *Fleck* v. *Missouri, K. & T. Ry. Co.* (Tex. Civ. App.), 191 S. W. 386, an almost identical reference to the expense of the trial was held proper. In *Kelly* v. *Emery,* 75 Mich. 147, the court said to the jury: "This case has already been tried once, and the amount involved is not large, and the parties cannot afford to litigate it forever, and the county cannot afford to have them do it. You see it takes some time to try the case, and I hope you will be able to arrive at a conclusion and settle the facts in the case, at least." This was held to be entirely proper. In *Watson* v. *Minneapolis Street Ry. Co.,* 53 Minn. 551, it was held proper to urge the jury to make every honest effort to agree because another trial would make expense to the county and to the parties. In *Knickerbocker Ice Co.* v. *Pennsylvania R. R. Co.,* 253 Pa. 54, it was held proper to urge the jury to agree in view of the length of time consumed in the trial and the amount of testimony heard.

MASTER AND SERVANT—RELATION.—Plaintiff, an employee of defendant, after several days discontinuance of his work because of an injured foot, returned to his place of employment, arriving there about 15 or 20 minutes before his work ordinarily commenced. He did not at this time apply for his work card, nor did he go for his tools, but went into a small shack to warm, this shack being used for such purpose by the workmen with defendant's knowledge and acquiescence. While here the stove fell, injuring plaintiff, and this suit is brought to recover for such injury. *Held,* defendant at the time of the injury owed no duty to plaintiff with reference to the stove, the relation of master and servant not then existing. *Flanigan* v. *K. C. S. Ry.* (Mo., 1919), 208 S. W. 441.

No doubt can arise as to the propriety of this decision, for though in some cases the question whether the relation of master and servant existed is left to the jury, such is not the rule when the evidence is as conclusive as it is here. In the case of a workman who begins his labors at a certain hour in the morning there is necessarily a time when he is on the premises of the master going to his work, and preparing for his work as by washing his hands, procuring his tools, or changing his clothes. "All these requirements are incident to the employment, and it is therefore held that the relation of master and servant continues from a reasonable time before the actual beginning of work until a reasonable time subsequent thereto." *Lyons* v. *People's Savings Bank,* 251 Pa. 569. In the English case of *Sharp* v. *Johnson & Co.,* [1905] 2 K. B. 139, cited with approval in the principal case the court held that the relation existed when an employee, arriving on his employer's premises 20 minutes before he was to begin work, was injured, it being shown that it was customary for the workmen to arrive as early as this, and upon arriving to deposit their tickets at the office and go to the mess cabin for

refreshment. Where the plaintiff reached his employer's building 5 or 10 minutes before his period of employment was to begin, and having taken the elevator to get his working clothes was injured by the negligence of the elevator operator whom he was to relieve, the court held that at the time of the injury the plaintiff was a servant of the defendant. *Lyons* v. *People's Bank, supra.* In an earlier case in the same court where a workman was injured by the explosion of a boiler at his place of employment, which occurred ten to thirty minutes before the hour for commencing work, it being the habit to use the time between his arrival and starting work in oiling and getting ready his machine, it was held that the question whether he had arrived at the works within a reasonable time was a question for the jury; and the jury having found that the relation of master and servant did exist at the time, their finding was sustained. *Walbert* v. *Trexler,* 156 Pa. St. 112. For an annotation of cases involving the question whether the relation was existing, see 13 NEGLIGENCE AND COMPENSATION CASES, ANNOTATED, 630.

TAXATION—RIGHT OF STATE TO SELL PROPERTY OF MUNICIPALITY FOR TAXES.—The land in question had been assessed for taxes and the assessment roll had been confirmed by the city council twenty days before the city bought the land on which it erected an engine house for its fire department. The state and county taxes were returned delinquent to the auditor general. In the usual manner at the tax sale the state bid in the property and later the plaintiff got tax deeds to the land from the state. All notices required by the statute were given by the plaintiff, but the city neither repaid the plaintiff nor demanded a reconveyance after tender. In a petition for a writ of assistance to obtain possession of the land, it was *held* that the land was not exempted from taxes because subsequently put to a municipal purpose, and that the city was in the position of any other negligent owner. (Brooke and Kuhn, JJ., dissenting.) *Petition of Auditor General* (Mich., 1918), 170 N. W. 549.

In general if the municipality bought and applied the land to a use which exempted the lot from taxation before the lien for taxes against the land was perfected, then the liability of the land to taxation was arrested and the lot could not be sold for taxes; the theory being that none had legally accrued, *Laurel* v. *Weems* (1911), 100 Miss. 335, Ann. Cas. 1914 A, 159; *Territory of Arizona* v. *Perrin* (1905), 9 Ariz. 316; *Gachet* v. *New Orleans* (1900), 52 La. Ann. 813, L. R. A. 1915 C 129. If a lien for taxes had attached before the municipality bought the land, the state then giving a tax deed for the delinquent taxes, the power of the state so to sell the land is questioned. Some cases, however, do not consider the question of the power of the state to sell, but say that if the lien once attaches, then purchase by the municipality does not exempt the land from taxes, *Public Schools &c.* v. *O'Connor* (1906), 143 Mich. 35; *Puyallup* v. *Lakin* (1907), 45 Wash. 368. But in other cases the power of the state to give a valid tax title is questioned on the ground that the municipality having the title of the grantor, holds such title as agent of the state, and that there is a merger of the tax title of the state with this title which the municipality obtained, *Graham* v. *Detroit* (1913), 174 Mich.